

# VAT Import and Export



If you occasionally import or export goods to or from the EU, new rules apply from 1st July 2009

Any business involved in imports or exports must declare these movements of goods to HM Revenue & Customs. The relevant paperwork is normally handled by an agent so the changes happening next month may not be noticed by you until things go wrong.

The change that is taking place relates to the reference number that must be quoted on the import/export paperwork to identify the importer/exporter. Use of the correct number is essential, particularly when importing, as it identifies the business and facilitates recovery of import VAT.

These reference numbers are currently known as TURNs (Trader Unique Reference Number) and are based on the VAT number of the business. However non VAT registered persons or branches could also have a TURN.

From 1 July 2009 the following changes will take place:

- Any TURNs relating to branches will be cancelled;
- Any TURNs not used in the last 2 years will be cancelled;

All other TURNs will become EORIs (Economic Operator Registration and Identification) and take the 'GB' prefix.

For most businesses the migration to EORI will be seamless. However, if you are either:

- An occasional importer/exporter and have not had any activity in the last 2 years; or

- A branch.

further action will be required. You should, in particular, be aware that if their TURN is cancelled it is likely that your import agent will use their own EORI to declare the goods. If this happens you face losing the right to recover import VAT or incur substantial costs in correcting the import declaration.

For further assistance or advice please speak to your usual Shipleys contact or our VAT team in London:  
VAT@shipleys.com

Specific advice should be obtained before taking action, or refraining from taking action, on any of the subjects covered

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